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March 25, 2008

Hon. P. Kevin Castel  
Judge of the United States District Court  
Southern District of New York  
500 Pearl Street, Room 12C  
New York, NY 10007  
(212) 805-0262

re: *Best Payphones, Inc. v. Manhattan Telecommunications Corp. (In re Best Payphones, Inc.)*, Docket No. 07-cv-6170 (PKC)

Dear Judge Castel:

An electronic notice from the Court concerning the above-referenced appeal of an Order of the Bankruptcy Court for the Southern District of New York (*In re Best Payphones, Inc.*, Case No. 01-B-15472 [SMB]) has informed me that the attorney for the Appellee therein (Fran Jacobs, of Duane Morris) has written to Your Honor regarding the Order Your Honor had endorsed on February 29, 2008, apparently on an Order entered August 30, 2007, staying the within appeal pending entry of a final judgment or order in the Bankruptcy Court. Said endorsed Order required the parties to show cause in writing by March 11, 2008, why the appeal ought not to be dismissed without prejudice to refile upon entry of such final order or judgment. Said counsel for the Appellee noted that she did not learn of Your Honor's endorsed Order until March 20, 2008, too late to provide the required writing.

Inasmuch as I am apparently still the attorney of record in the above-referenced appeal, I checked my telephone and E-mail records and ascertained that I also was not notified of said endorsed Order until March 20. Your Honor should be informed that a later Order was entered in the Bankruptcy Court on November 26, 2007, affecting some of the issues in the Appellee's Proof of Claim that were being litigated in the Bankruptcy Court long after the Debtor's Chapter 11 Plan was confirmed and effectuated, and that that Order has also been appealed. Said later appeal has been docketed as 08-cv-2554 (UA) and has been provisionally referred to Your Honor. Said Order also granted my own motion for leave to withdraw as counsel for the Debtor-Appellant upon filing the Notice of Appeal, which was done.

Inasmuch as I have not been the attorney of record for the Debtor in the Bankruptcy Court since November, 2007, I am not familiar with later proceedings there. However, I am informed by the Debtor that a final judgment determining all aspects of its many objections to the Appellee's Proof of Claim has just been entered and that a timely motion for reconsideration will be filed in the Bankruptcy Court by its present bankruptcy counsel. It is not yet known when said motion will be returnable nor when its determination would be made by the Bankruptcy Court. In that procedural posture, the Debtor-Appellant would be unable to prepare an Appellant's Brief within 30 days and believes that it is inappropriate even to set up a briefing schedule at the present time. In the event that the result of its motion for reconsideration would be unfavorable, the Debtor intends to appeal all aspects of the final judgment and all prior orders affecting it, including prior motions for partial summary judgment, the allowance of various elements in the Proof of Claim, the denials of certain setoffs, and various discovery rulings.

In light of Your Honor's endorsed Order I had anticipated that it would not be necessary for me to make a separate motion in the above-referenced appeal for leave to withdraw as counsel for the Appellant herein if the appeal under Docket No. 07-cv-6170 were to be dismissed without prejudice anyway. Not only have I not participated in the later proceedings in the Bankruptcy Court, but the financial quagmire that was the primary impetus for my motions to withdraw from the representation of the Debtor and its affiliate in all Courts in which litigation was pending, while metamorphosed, is still debilitating and would require my moving immediately for leave to withdraw in this appeal if the appeal were not to be dismissed without prejudice.

Thank you for your consideration of these matters.

Yours respectfully,

/s/ Mayne Miller  
Mayne Miller  
(MM-4106)

cc: Fran Jacobs, Larry Glick, Esqs.